

## 8855 Bureau of State Audits

The California State Auditor promotes the efficient and effective management of public funds and programs by providing independent, objective, accurate, and timely evaluations of state and local governmental activities to citizens and government. By performing financial, performance, and investigative audits, and by performing other special studies, the State Auditor provides the Legislature, the Governor, the Milton Marks Commission on California State Government Organization and Economy ("Little Hoover Commission"), and the citizens of the state with objective information about the state's financial condition and the performance of the state's many agencies and programs.

### 3-YR EXPENDITURES AND POSITIONS (Summary of Program Requirements)

	Positions			Expenditures		
	2005-06	2006-07	2007-08	2005-06*	2006-07*	2007-08*
10 California State Auditor	112.2	147.0	147.0	\$14,584	\$15,084	\$15,920
<b>TOTALS, POSITIONS AND EXPENDITURES (All Programs)</b>	<b>112.2</b>	<b>147.0</b>	<b>147.0</b>	<b>\$14,584</b>	<b>\$15,084</b>	<b>\$15,920</b>
<b>FUNDING</b>				<b>2005-06*</b>	<b>2006-07*</b>	<b>2007-08*</b>
0001 General Fund				\$13,022	\$15,084	\$15,920
0126 State Audit Fund				1,562	-	-
<b>TOTALS, EXPENDITURES, ALL FUNDS</b>				<b>\$14,584</b>	<b>\$15,084</b>	<b>\$15,920</b>

### LEGAL CITATIONS AND AUTHORITY

#### DEPARTMENT AUTHORITY

Government Code, Title 2, Division 1, Chapter 6.5, Sections 8543 through 8548.5.

### DETAILED BUDGET ADJUSTMENTS

Baseline Adjustment Descriptions	2006-07*			2007-08*		
	General Fund	Other Funds	Positions	General Fund	Other Funds	Positions
• Workload Increase	\$-	\$-	-	\$1,100	\$-	-
• Employee Compensation	568	-	-	504	-	-
• Retirement Rate Adjustment	97	-	-	97	-	-
• Carryover from 2005-06	200	-	-	-	-	-
<b>Totals, Baseline Adjustments</b>	<b>\$865</b>	<b>\$-</b>	<b>-</b>	<b>\$1,701</b>	<b>\$-</b>	<b>-</b>
<b>TOTALS, BUDGET ADJUSTMENTS</b>	<b>\$865</b>	<b>\$-</b>	<b>-</b>	<b>\$1,701</b>	<b>\$-</b>	<b>-</b>

### DETAILED EXPENDITURES BY PROGRAM (Program Budget Detail)

		2005-06*	2006-07*	2007-08*
<b>PROGRAM REQUIREMENTS</b>				
<b>10 CALIFORNIA STATE AUDITOR</b>				
<b>State Operations:</b>				
0001 General Fund		\$13,022	\$15,084	\$15,920
0126 State Audit Fund		1,562	-	-
<b>Totals, State Operations</b>		<b>\$14,584</b>	<b>\$15,084</b>	<b>\$15,920</b>
<b>TOTALS, EXPENDITURES</b>				
State Operations		14,584	15,084	15,920
<b>Totals, Expenditures</b>		<b>\$14,584</b>	<b>\$15,084</b>	<b>\$15,920</b>

### EXPENDITURES BY CATEGORY (Summary By Object)

1 State Operations	Positions			Expenditures		
	2005-06	2006-07	2007-08	2005-06*	2006-07*	2007-08*
<b>PERSONAL SERVICES</b>						
Authorized Positions (Equals Sch. 7A)	112.2	155.0	155.0	\$7,157	\$10,092	\$10,124

\* Dollars in thousands, except in Salary Range.

## 8855 Bureau of State Audits - Continued

1 State Operations	Positions			Expenditures		
	2005-06	2006-07	2007-08	2005-06*	2006-07*	2007-08*
Total Adjustments	-	-	-	-	440	340
Estimated Salary Savings	-	-8.0	-8.0	-	-520	-522
<b>Net Totals, Salaries and Wages</b>	<b>112.2</b>	<b>147.0</b>	<b>147.0</b>	<b>\$7,157</b>	<b>\$10,012</b>	<b>\$9,942</b>
Staff Benefits	-	-	-	2,178	2,966	3,011
<b>Totals, Personal Services</b>	<b>112.2</b>	<b>147.0</b>	<b>147.0</b>	<b>\$9,335</b>	<b>\$12,978</b>	<b>\$12,953</b>
OPERATING EXPENSES AND EQUIPMENT				\$5,249	\$2,106	\$2,967
<b>TOTALS, POSITIONS AND EXPENDITURES, ALL FUNDS (State Operations)</b>				<b>\$14,584</b>	<b>\$15,084</b>	<b>\$15,920</b>

**DETAIL OF APPROPRIATIONS AND ADJUSTMENTS (Reconciliation with Appropriations)**

1 STATE OPERATIONS	2005-06*	2006-07*	2007-08*
<b>0001 General Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation (transfer to State Audit Fund)	\$13,082	\$14,219	\$15,920
Allocation for employee compensation	3	568	-
Adjustment per Section 3.60	-63	97	-
Chapter 875, Statutes of 2004	200	-	-
Prior year balances available:			
Chapter 875, Statutes of 2004, proposed reappropriation by Item 8855-490, Budget Act of 2007	-	200	-
<b>Totals Available</b>	<b>\$13,222</b>	<b>\$15,084</b>	<b>\$15,920</b>
Balance available in subsequent years	-200	-	-
<b>TOTALS, EXPENDITURES</b>	<b>\$13,022</b>	<b>\$15,084</b>	<b>\$15,920</b>
<b>0126 State Audit Fund</b>			
APPROPRIATIONS			
Government Code Section 8544.5(c)	\$14,584	\$14,884	\$15,920
<b>TOTALS, EXPENDITURES</b>	<b>\$14,584</b>	<b>\$14,884</b>	<b>\$15,920</b>
Less funding provided by the General Fund	-13,022	-14,884	-15,920
<b>NET TOTALS, EXPENDITURES</b>	<b>\$1,562</b>	<b>\$-</b>	<b>\$-</b>
<b>TOTALS, EXPENDITURES, ALL FUNDS (State Operations)</b>	<b>\$14,584</b>	<b>\$15,084</b>	<b>\$15,920</b>

**FUND CONDITION STATEMENTS**

	2005-06*	2006-07*	2007-08*
<b>0126 State Audit Fund<sup>s</sup></b>			
BEGINNING BALANCE	\$1,950	\$2,087	\$2,087
Prior year adjustments	1,699	-	-
Adjusted Beginning Balance	\$3,649	\$2,087	\$2,087
EXPENDITURES AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
8855 Bureau of State Audits (State Operations)	14,584	14,884	15,920
Expenditure Adjustments:			
8855 Bureau of State Audits			
Less funding provided by the General Fund (State Operations)	-13,022	-14,884	-15,920
Total Expenditures and Expenditure Adjustments	\$1,562	-	-
FUND BALANCE	\$2,087	\$2,087	\$2,087
Reserve for economic uncertainties	2,087	2,087	2,087

**CHANGES IN AUTHORIZED POSITIONS**

\* Dollars in thousands, except in Salary Range.

## 8855 Bureau of State Audits - Continued

	Positions			Expenditures		
	2005-06	2006-07	2007-08	2005-06*	2006-07*	2007-08*
Totals, Authorized Positions	112.2	155.0	155.0	\$7,157	\$10,092	\$10,124
Salary Adjustments	-	-	-	-	440	340
<b>Total Adjustments</b>	-	-	-	<b>\$-</b>	<b>\$440</b>	<b>\$340</b>
<b>TOTALS, SALARIES AND WAGES</b>	<b>112.2</b>	<b>155.0</b>	<b>155.0</b>	<b>\$7,157</b>	<b>\$10,532</b>	<b>\$10,464</b>

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